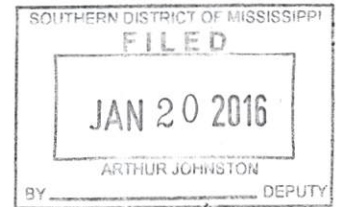


IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF MISSISSIPPI
SOUTHERN DIVISION



UNITED STATES OF AMERICA

v.

CRIMINAL NO. 1:16cr2LG-RHW

JEREMI WASHINGTON and
ALLEN BRICE

18 U.S.C. § 371
26 U.S.C. § 7203
26 U.S.C. § 7206(1)
26 U.S.C. § 7206(2)

The Grand Jury charges:

COUNT 1

That from on or about 2008, the exact date being unknown to the Grand Jury, and continuing thereafter up and to and including the date of this indictment, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendants, **JEREMI WASHINGTON** and **ALLEN BRICE**, did knowingly and willfully conspire with each other and with others known and unknown to the Grand Jury, to defraud the United States for the purpose of impeding, impairing, obstructing, and defeating the lawful government functions of the Internal Revenue Service of the Treasury Department in the ascertainment, assessment, and collection of the revenue: to wit, income taxes.

At all relevant times, defendant **JEREMI WASHINGTON** made his living as a tax preparer in Gulfport, Mississippi, and owned and operated Flash Financial, where defendant **ALLEN BRICE** was his sole employee. The business consistently filed false tax returns for its customers that either claimed refunds to which they were not entitled or increased their refunds beyond what they should have received. During the time period of the conspiracy, various overt acts were committed, including the acts set forth in this indictment, which are incorporated

by reference herein, as well as additional acts, all in violation of Section 371, Title 18, United States Code.

COUNT 2

That on or about February 22, 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **JEREMI WASHINGTON**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "C.T." for the calendar year 2009. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as the information on lines 49 and 66 concerning education credit and American opportunity credit, was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 3

That on or about April 4, 2011, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **JEREMI WASHINGTON**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "C.T." for the calendar year 2010. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as the information on lines 49 and 66 concerning education credit and American opportunity credit and on Schedule C, was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 4

That on or about February 8, 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "K.S." for the calendar year 2009. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 5

That on or about February 18, 2011, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "K.S." for the calendar year 2010. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as information on the Schedule C was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 6

That on or about January 28, 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **JEREMI WASHINGTON**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax

Return, Form 1040, of an individual known herein as "R.A." for the calendar year 2009. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as the information on lines 49 and 66 concerning education credit and American opportunity credit was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 7

That on or about February 21, 2011, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "R.A." for the calendar year 2010. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as the information on lines 49 and 66 concerning education credit and American opportunity credit, and the Schedule C was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 8

That on or about March 1, 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "A.J." for the calendar year 2009. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as the information on lines 49 and 66 concerning education credit and American opportunity credit was false, as the defendant then and there well

knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 9

That on or about March 28, 2011, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "A.J." for the calendar year 2010. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as the information on lines 49 and 66 concerning education credit and American opportunity credit was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 10

That on or about February 8, 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "L.R." for the calendar year 2009. The return was false and fraudulent as to a material matter, in that the information on line 28, concerning self-employment retirement plans, as well as the information on lines 49 and 66 concerning education credit and American opportunity credit was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 11

That on or about February 14, 2011, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport,

Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "L.R." for the calendar year 2010. The return was false and fraudulent as to a material matter, in that the information on lines 49 and 66 concerning education credit and American opportunity credit was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 12

That on or about February 8, 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "B.D." for the calendar year 2009. The return was false and fraudulent as to a material matter, in that the information on lines 49 and 66 concerning education credit and American opportunity credit was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 13

That on or about February 7, 2011, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **ALLEN BRICE**, a resident of Gulfport, Mississippi, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, of a U.S. Individual Income Tax Return, Form 1040, of an individual known herein as "B.D." for the calendar year 2010. The return was false and fraudulent as to a material matter, in that the information on lines 49 and 66 concerning education credit and American opportunity credit and the Schedule C was false, as the defendant then and there well knew, in violation of Section 7206(2), Title 26, United States Code.

COUNT 14


That on or about March 19, 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **JEREMI WASHINGTON**, a resident of Gulfport, Mississippi, did willfully make and subscribe a personal tax year 2009 Form 1040, U.S. Individual Income Tax Return, which was verified by a written declaration that it was made under the penalties of perjury and which the defendant did not believe to be true and correct as to every material matter. That tax year 2009 Form 1040, U.S. Individual Income Tax Return, which was filed with the Director, Internal Revenue Service Center, at Austin, Texas, falsely stated his gross receipts, that is, as he then and there knew he was under reporting gross receipts by \$243,906.00 therefore causing line 12, Schedule C, of the return to be false, in violation of Section 7206(1), Title 26, United States Code.

COUNT 15

That during the calendar year 2010, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **JEREMI WASHINGTON**, a resident of Gulfport, Mississippi, had and received gross income in excess of the statutory minimum requirement to make Form 1040, U.S. Individual Income Tax Return for the year 2010. By reason of such gross income, the defendant was required by law, following the close of calendar year 2010, and on or before April 15, 2011, to make an income tax return to the Internal Revenue Service Center at Austin, Texas, to a person assigned to receive returns at the local office of the Internal Revenue Service at Gulfport, Mississippi, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, the defendant did willfully fail, on or about April 15, 2011, to make an income tax return, in violation of Section 7203, Title 26, United States Code.

COUNT 16

That during the calendar year 2011, in Harrison County in the Southern Division of the Southern District of Mississippi, the defendant, **JEREMI WASHINGTON**, a resident of Gulfport, Mississippi, had and received gross income in excess of the statutory minimum requirement to make Form 1040, U.S. Individual Income Tax Return for the year 2011. By reason of such gross income, the defendant was required by law, following the close of calendar year 2011, and on or before April 15, 2012, to make an income tax return to the Internal Revenue Service Center at Austin, Texas, to a person assigned to receive returns at the local office of the Internal Revenue Service at Gulfport, Mississippi, or to another Internal Revenue Service office permitted by the Commissioner of Internal Revenue, stating specifically the items of his gross income and any deductions and credits to which he was entitled. Well knowing and believing all of the foregoing, the defendant did willfully fail, on or about April 15, 2012, to make an income tax return, in violation of Section 7203, Title 26, United States Code.


 GREGORY K. DAVIS
 United States Attorney

A TRUE BILL:

s/signature redacted
 Foreperson of the Grand Jury

This indictment was returned in open court by the foreperson or deputy foreperson of the grand jury on this the 20th day of JANUARY, 2016.


 UNITED STATES MAGISTRATE JUDGE